

The Hotel Operators' Occupation Tax Act does not include any provision for the exemption of exclusively charitable, religious, or educational organizations, or for governments or their agencies. See 86 Ill. Adm. Code 480.101. (This is a GIL.)

January 14, 2005

Dear Xxxxx:

This letter is in response to your letter dated January 5, 2004, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at www.ILTAX.com to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

This letter is written to obtain clarification regarding the refusal of Park to recognize the 'Exemption from Sales and Use Tax on Purchases' to ORGANIZATION for a retreat held in 2003 for public school personnel in the CITY/STATE. ORGANIZATION holds this exemption from the STATE and it was assumed that it would also be accepted by vendors in the State of Illinois.

Please give us a 'ruling' on such a situation.

DEPARTMENT'S RESPONSE:

I apologize for the delay in responding to your request. The Department assumes your request regarding a ("retreat") is referring to the Hotel Operators' Occupation Tax.

The Hotel Operators' Occupation Tax Act does not include any provision for the exemption of exclusively charitable, religious, or educational organizations, or for governments or their agencies.

For additional information regarding the Hotel Operators' Occupation Tax, please see the Department's regulations found at 86 Ill. Adm. Code 480.101.

I hope this information is helpful. If you require additional information, please visit our website at www.ILTAX.com or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess
Associate Counsel

EEB:msk